

STATE OF MICHIGAN
COURT OF APPEALS

PAR SIX, LLC,

Petitioner-Appellant,

v

TOWNSHIP OF DAVISON,

Respondent-Appellee.

UNPUBLISHED
December 2, 2003

No. 242662
Tax Tribunal
LC No. 01-281853

Before: Cooper, P.J., and Markey and Meter, JJ.

MEMORANDUM.

Petitioner appeals as of right from a tax tribunal order dismissing its petition challenging its property tax assessment for 2001. We affirm. This appeal is being decided without oral argument pursuant to MCR 7.214(E).

As part of the prehearing procedure, petitioner was required to arrange a counsel conference within seventy-seven days after filing the petition and to file a conference summary within fourteen days after the conference is held. 1999 AC, R 205.1250. Petitioner failed to arrange a conference or file a summary within the time allotted and the tribunal entered a default against it. The tribunal later denied petitioner's motion to set aside the default and dismissed the petition.

Our review of a decision of the Tax Tribunal is typically limited to whether the decision was authorized by law and whether the tribunal's findings were supported by competent, material, and substantial evidence on the whole record. Although the Tax Tribunal has the authority to dismiss a petition for failure to comply with its rules or orders, the tribunal's actions in that regard are reviewed for an abuse of discretion. An abuse of discretion exists where the result is so palpably and grossly violative of fact and logic that it indicates a perversity of will, a defiance of judgment, or the exercise of passion or bias. [*Professional Plaza, LLC v Detroit*, 250 Mich App 473, 474-475; 647 NW2d 529 (2002) (citations omitted).]

Petitioner admittedly failed to comply with Rule 250 despite two reminders. Therefore, the tribunal properly entered a default against it. 1999 AC, R 205.1247(1). "A party placed in default shall cure the default as provided by the order placing the party in default and file a

motion to set aside the default Failure to comply with an order of default may result in the dismissal of the case” 1999 AC, R 205.1247(1).

The order of default provided that the default could be cured by filing a timely motion together with the late conference summary. Rather than file the conference summary as directed, petitioner requested additional time to conduct the conference. Because petitioner failed to “cure the default as provided by the” tribunal’s order, the tribunal did not abuse its discretion in denying the motion and dismissing the petition.

Affirmed.

/s/ Jessica R. Cooper

/s/ Jane E. Markey

/s/ Patrick M. Meter